APPENDIX

Statutes Involved

Internal Revenue Code Sec. 11 as amended by Sec. 101(a), Revenue Act of 1945, c. 453, 59 Stat. 556. Normal Tax on Individuals:

"There shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax * * *" etc.

Sec. 1, General Allotment Act of February 8, 1887, as amended; 25 U. S. C. Sec. 331:

"In all cases where any tribe or band of Indians has been or shall be located upon any reservation created for their use by treaty stipulation, Act of Congress, or Executive order, the President shall be authorized * * * to cause allotment to each Indian located thereon to be made in such areas as in his opinion may be for their best interest not to exceed eighty acres of agricultural or one hundred and sixty acres of grazing land to any one Indian."

Sec. 5, General Allotment Act of February 8, 1887, as amended, 25 U. S. C. Sec. 348:

"Upon the approval of the allotments provided for in Sections 331 to 334, inclusive, and 336 by the Secretary of the Interior, he shall cause patents to issue therefor in the name of the allottees, which patents shall be of the legal effect, and declare that the United States does and will hold the land thus allotted, for the period of twenty-five years, in trust for the sole use and benefit of the Indian to whom such allotment shall have been made, or, in the case of his decease, of his heirs according to the laws of the State or Territory where such land is located, and that at the expiration of said period the United States will convey the same by patent to said Indian, or his heirs as aforesaid, in fee, *discharged of said trust and free of all charge or incumbrance whatsoever: Provided,* That the President of the United States may in any case in his discretion extend the period." (Italics ours)

Sec. 6, General Allotment Act of Feb. 8, 1887, as amended by the Act of May 8, 1906, C. 2348, 34 Stat. 182, 25 U. S. C. Sec. 349:

"At the expiration of the trust period and when the lands have been conveyed to the Indians by patent in fee, as provided in Section 348, then each and every allottee shall have the benefit of and be subject to the laws, both civil and criminal, of the State or Territory in which they may reside; and no Territory shall pass or enforce any law denying any such Indian within its jurisdiction the equal protection of the law: *Provided,* That the Secretary of the Interior may, in his discretion, and he is authorized, whenever he shall be satisfied that any Indian allottee is competent and capable of handling his or her affairs at any time to cause to be issued to such allottee a patent in fee simple, *and thereafter all restrictions as to sale, incumbrance, or taxation of said land shall be removed* and said land shall not be liable to the satisfaction of any debt contracted prior to the issuing of such patent: *Provided further,* That until the issuance of fee-simple patents all allottees to whom trust patents shall be issued shall be subject to the exclusive jurisdiction of the United States; * * * (Italics ours)

Jerome Agreement, ratified by the Act of June 6, 1900, c. 813, 31 Stat. 672:

"Article V

"When said allotments of land shall have been selected and taken as aforesaid, and approved by the Secretary of the Interior, the titles thereto shall be held in trust for the allottees, respectively, for the period of twenty-five (25) years, in the time and manner and to the extent provided for in the Act of Congress entitled "An act to provide for the allotment of land in severalty to Indians on the various reservations, and to extend the protection of the laws of the United States and Territories over the Indians, and for other purposes; approved February 8,

1887, and an act amendatory thereof, approved February 28, 1891.

"And at the expiration of the said period of twenty-five (25) years the titles thereto shall be conveyed in fee simple to the allottees or their heirs, free from all incumbrances."

Executive Order No. 7464, September 30, 1936, 1 Fed. Register Part II, p. 1507:

"By virtue of and pursuant to the authority vested in me by Section 5 of the Act of February 8, 1887, * * * it is ordered that the periods of trust applying to any Indian lands, whether of a tribal or individual status, which, unless extended, will expire December 31, 1936, or during the calendar year 1937, be, and they are hereby extended in each case for a further period of twenty-five years. * * *"